

9898

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		<div style="font-size: 2em; font-weight: bold;">2005</div> Form 1099-R		
		2a Taxable amount				
		\$		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		2005 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		\$		
RECIPIENT'S name		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	%	
				\$		
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (see instructions)		10 State tax withheld \$		11 State/Payer's state no.		12 State distribution \$
		\$				\$
		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$
		\$				\$

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

For the year Jan. 1-Dec. 31, 2005,
or other tax year
beginning _____, 2005
ending _____, 20__.

**Complete
form using
BLACK INK**

Place label here or print





See page 27 before assembling return

PAPER CLIP payment here

Your social security number | | |		Spouse's social security number | | |	
Your legal last name		Legal first name and middle initial	
If a joint return, spouse's legal last name		Spouse's legal first name and middle initial	
Home address (number and street)			
City or post office		State	Zip code
Filing status Check <input checked="" type="checkbox"/> box <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above. _____ <input type="checkbox"/> Head of household (see page 6). Also, check here if married. <input type="checkbox"/>		State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund. Tax district Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> County of _____ School district Fill in your school district number (see page 38) _____	

1	Federal adjusted gross income (see page 7)	1	_____	.00
	W-2 wages included in line 1		_____	.00
2	State and municipal interest (see page 7)	2	_____	.00
3	Capital gain/loss addition (see page 7)	3	_____	.00
4	Other additions (fill in code number and amount, see page 7)		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____		.. Total	4 _____ .00
5	Add the amounts in the right column for lines 1 through 4	5	_____	.00
6	State tax refund (Form 1040, line 10)	6	_____	.00
7	United States government interest	7	_____	.00
8	Unemployment compensation (see page 9)	8	_____	.00
9	Social security adjustment (see page 9)	9	_____	.00
10	Capital gain/loss subtraction (see page 10)	10	_____	.00
11	Other subtractions (fill in code number and amount, see page 10)		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____		.. Total	11 _____ .00
12	Add lines 6 through 11	12	_____	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	_____	.00



14	Wisconsin income from line 13	14	_____	.00
15	Standard deduction. See table on page 30, OR ▼	15	_____	.00
	If someone else can claim you (or your spouse) as a dependent, see page 17 and check box ► <input type="checkbox"/>			
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	_____	.00
17	Deduction for exemptions (from line 6 of Exemption Worksheet on page 17)	17a	_____	.00
	b Fill in number of dependents (do not count yourself or your spouse) ► _____			
	c If you (or your spouse if filing joint) were age 65 or over, check appropriate box(es) ► <input type="checkbox"/> You <input type="checkbox"/> Spouse			
18	Subtract line 17a from line 16. If line 17a is larger than line 16, fill in 0. This is your taxable income	18	_____	.00
19	Tax (see table on page 31)	19	_____	.00
20	Itemized deduction credit. Attach Schedule 1, page 4	20	_____	.00
21	Armed forces member credit (must be stationed outside U.S. See page 18)	21	_____	.00
22	School property tax credit			
	a Rent paid in 2005—heat included _____ .00	} Find credit from table page 19 ...	22a	_____ .00
	Rent paid in 2005—heat not included _____ .00			
	b Property taxes paid on home in 2005 _____ .00	} Find credit from table page 20 ...	22b	_____ .00
23	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 20	23	_____	.00
24	Add credits on lines 20 through 23	24	_____	.00
25	Subtract line 24 from line 19. If line 24 is larger than line 19, fill in 0	25	_____	.00
26	Alternative minimum tax. Attach Schedule MT	26	_____	.00
27	Add lines 25 and 26	27	_____	.00
28	Married couple credit. Attach Schedule 2, page 4	28	_____	.00
29	Other credits: a Schedule MS ..... .00			
	b Schedule DI _____ .00 c Schedule VC (Part I) _____ .00			
	d Schedule VC (Part II) _____ .00 Total ► 29 _____ .00			
30	Add lines 28 and 29	30	_____	.00
31	Subtract line 30 from line 27. If line 30 is larger than line 27, fill in 0. This is your net tax	31	_____	.00
32	Recycling surcharge. Attach Schedule RS	32	_____	.00
33	Sales and use tax due on out-of-state purchases (see page 22)	33	_____	.00
34	Endangered resources donation (decreases refund or increases amount owed) 	34	_____	.00
35	Packers football stadium donation (decreases refund or increases amount owed) 	35	_____	.00
36	Breast cancer research donation (decreases refund or increases amount owed) 	36	_____	.00
37	Veterans trust fund donation (decreases refund or increases amount owed) 	37	_____	.00
38	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 23) ..... .00 x .33 =	38	_____	.00
39	Add lines 31 through 38	39	_____	.00



Name(s) shown on Form 1		Your social security number <div style="text-align: center; margin-top: 5px;"> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> </div>	
40	Amount from line 39.....	40	.00
41	Wisconsin tax withheld. Attach withholding statements ...	41	.00
42	2005 estimated tax payments and amount applied from 2004 return	42	.00
43	Earned income credit. Qualifying children ... Federal credit ... .00 x % =	43	.00
44	Farmland preservation credit. Attach Schedule FC	44	.00
45	Net income tax paid to another state (see page 24) .. 	45	.00
46	Homestead credit. Attach Schedule H or H-EZ	46	.00
47	Farmland tax relief credit. Property taxes on farmland .. .00 x .20 =	47	.00
48	Eligible veterans and surviving spouses property tax credit ..	48	.00
49	Add lines 41 through 48	49	.00
50	If line 49 is larger than line 40, subtract line 40 from line 49. This is the AMOUNT YOU OVERPAID	50	.00
51	Amount of line 50 you want REFUNDED TO YOU	51	.00
52	Amount of line 50 you want APPLIED TO YOUR 2006 ESTIMATED TAX	52	.00
53	If line 49 is smaller than line 40, subtract line 49 from line 40. This is the AMOUNT YOU OWE. Paper clip payment to front of return.....	53	.00
54	Underpayment interest. Also include on line 53	54	.00

I-010ai



Attach (paper clip) copies of your federal income tax return and schedules.

Assemble your return (pages 1-4) and withholding statements in the order listed on page 27.

Sign here

▼ **Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.**

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Daytime phone

()

Mail your return to:

Wisconsin Department of Revenue

If tax due PO Box 268, Madison WI 53790-0001

If refund or no tax due PO Box 59, Madison WI 53785-0001

If homestead credit claimed ... PO Box 34, Madison WI 53786-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								



Check box if an amended return ☐

Place label here or print

Claimant's social security number | | |		Spouse's social security number | | |	
Claimant's legal last name		Claimant's legal first name and middle initial	
Spouse's legal last name		Spouse's legal first name and middle initial	
Home address (number and street)		Check proper box and fill in name of city, village, or town and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> County of <input type="text"/>	
City or post office	State	Zip code	Daytime telephone number ()

- 1 a What was your age as of December 31, 2005? (If you were under 18, you do not qualify for homestead credit for 2005.) . . . **1 a** Fill in age
- b If your spouse was age 65 or over as of December 31, 2005, check box 1b **1 b** Check here ☐
- 2 Were you a legal resident of Wisconsin from 1-1-05 through 12-31-05? (If "No," you do not qualify.) **2** ☐ Yes ☐ No
- 3 Were you claimed or will you be claimed as a dependent on someone else's 2005 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2005, you do not qualify.) **3** ☐ Yes ☐ No
- 4 a Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) . . . **4 a** ☐ Yes ☐ No
- b If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) . . . **4 b** ☐ Yes ☐ No
- 5 Did you become ☐ married **or** ☐ divorced in 2005? (If "Yes," fill in date _____; see page 12.) . . . **5** ☐ Yes ☐ No
- 6 a If married for any part of 2005, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 11.) **6 a** ☐ Yes ☐ No
- b If you and your spouse maintained separate homes while married during 2005, did either spouse notify the other of their marital property income? (See page 11.) **6 b** ☐ Yes ☐ No

Household Income Include all 2005 income as listed below. If married, include the incomes of both spouses. See pages 5 to 8.

- 7 Wisconsin income from your 2005 income tax return. If you **already filed** your tax return, check here. ☐ **Attach a copy marked "Duplicate."** (See page 3, Part C.1, paragraph 3.) . . . **7** _____ .00
- 8 If you or you and your spouse **are not filing** a 2005 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = . . . **8 a** _____ .00
- b Other taxable income. Attach a schedule listing each income item **8 b** _____ .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7 or 8.**
- a Unemployment compensation **9 a** _____ .00
- b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9 b** _____ .00
- c Railroad retirement benefits. Include Medicare premium deductions **9 c** _____ .00
- d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 6) . . . **9 d** _____ .00
- e Contributions to deferred compensation plans (see box 12 of wage statements, and page 6) **9 e** _____ .00
- f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9 f** _____ .00
- g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds . . . **9 g** _____ .00
- h Scholarships, fellowships, grants (see page 6), and military compensation or cash benefits **9 h** _____ .00
- i Child support, maintenance payments, and other support money (court ordered) **9 i** _____ .00
- j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 6) . . . **9 j** _____ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** _____ .00





11 a Enter amount from line 10 here	11 a .....	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11 b .....	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11 c .....	.00
d Other capital gains not taxable	11 d .....	.00
e Net operating loss carryforward and capital loss carryforward	11 e .....	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11 f .....	.00
g Partners', LLC members', and S corporation shareholders' distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11 g .....	.00
h Car or truck depreciation (standard mileage rate)	11 h .....	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ..	11 i .....	.00
12 a Subtotal. Add lines 11a through 11i	12 a .....	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 8) _____ x \$250 =	12 b .....	.00
c Household income. Subtract line 12b from line 12a (if \$24,500 or more, no credit is allowed) ...	12 c .....	.00

Taxes and/or Rent See pages 8 to 10.

- ☐ Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**
- ☐ Check here if your home was located on more than one acre of land and **was** part of a farm.
- ☐ Check here if your home was used for purposes other than personal or farm use while you lived there in 2005; **see Schedule 2, page 3.**
- ☐ Check here if you received Wisconsin Works (W2) payments or county relief during 2005; **see Schedule 3, page 3.**

13 Homeowners – Net 2005 property taxes on your homestead, whether paid or not	13 .....	.00
14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 9 and 10.		
Heat included (13b of rent certificate is "Yes")	14 a ▶ .....	.00 x .20 (20%) = 14 b
Heat not included (13b of rent certificate is "No")	14 c ▶ .....	.00 x .25 (25%) = 14 d
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 .....	.00

Don't delay your refund: **ATTACH** 2005 tax bill(s) (or closing statement) and/or original rent certificate(s).
ATTACH ownership document (if the tax bill lists names other than yours). **See page 8.**

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,450	16 .....	.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 13)	17 .....	.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) ..	18 .....	.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 14)	19 .....	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR.
 Fill in your homestead credit (line 19) on line 35 of Form 1A; line 46 of Form 1 (**ATTACH** a complete copy of your **federal** income tax return and schedules); or line 71 of Form 1NPR.
 You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature, date

Spouse's signature

Sign Here ▶

Mail to:

Wisconsin Department of Revenue
 PO Box 34
 Madison, WI 53786-0001



DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

R	YR	T	D	A	C		
	05						

Name(s) shown on Schedule H

Claimant's social security number

Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 4 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 10) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

- 1 Assessed value of land (from tax bill)
- 2 Number of acres of land
- 3 Divide line 1 by line 2
- 4 Assessed value of improvements (from tax bill)
- 5 Add line 3 and line 4
- 6 Add line 1 and line 4 (total assessed value)
- 7 Divide line 5 by line 6
- 8 Net 2005 property taxes (see instructions for line 13 of Schedule H, on pages 8 to 10)
- 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below

Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

- Complete this schedule if your homestead (as defined on page 4 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2005. Only the personal portion of your property taxes/rent may be claimed.
- "Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (pages 9 and 10) for examples and additional information.

- 1 Net 2005 property taxes/rent or amount from line 9 of Schedule 1 (see pages 8 and 9)
- 2 Percentage of homestead used solely for personal purposes
- 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 (or see line 2) of Schedule 3 below

Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients

Complete this schedule if, for any month of 2005, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2005, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2005. Rent paid for 2005 was \$4,500, and heat was included.

Line

- 2 20% of rent paid ($\$4,500 \times .20$) \$900
- 4 Monthly rent ($\$900 \div 12$) \$ 75
- 5 Number of months **no** Wisconsin Works received 8
- 6 Reduced rent ($\$75 \times 8$ months) \$600

In this example, \$600 would be filled in on line 15 of Schedule H.

- 1 Homeowners – fill in the net 2005 property taxes on your homestead
- 2 Renters – if heat **was** included, fill in 20% (.20), or if heat **was not** included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2
- 3 Add line 1 and line 2; fill in the **smaller** of a) the total of lines 1 and 2, or b) \$1,450
- 4 Divide line 3 by 12
- 5 Number of months in 2005 for which you did **not** receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more
- 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison, WI 53701-1728. **Do not use this address for homestead credit purposes.**

2005 Property Tax Bill / Closing Statement and Sale of Home Information

Claimant purchased home during 2005:

Enter the dates occupied during 2005 ► From: _____ To: _____
mo / day mo / day

Claimant sold home during 2005:

Enter the dates occupied during 2005 ► From: _____ To: _____
mo / day mo / day

SECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)

- 1 Year on property tax bill (must be 2005 property tax bill)
- 2 Name of owner(s) as shown on property tax bill
- 3 Type of owner(s) (*check only one box*) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable)
 - a ☐ Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN, LU, LC, VNE)
 - b ☐ Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)
 - 3b1 Enter your ownership percentage _____ %
 - 3b2 Enter amount of 2005 net property taxes you paid or will pay \$ _____ .00
 - 3b3 If all of the other owner(s) occupied your home during 2005, check box ☐
 - c ☐ Trust (e.g., TR, TRSE, TRS, TRST, UDT)
 - d ☐ Estate (e.g., EST)
 - e ☐ Partnership
 - f ☐ Corporation, Subchapter S Corporation, or Limited Liability Company
 - g ☐ Other If Other, fill in owner(s) type
- 4 Address of property
- 5 Assessed value of land \$.00
- 6 Assessed value of improvements \$.00
- 7 Number of acres of land (include decimals). If one acre or less, enter 1 acre
- 8 Property taxes (without special assessments/charges and before lottery/gaming credit) \$.00
- 9 Lottery and gaming credit \$.00
- 10 Net property taxes after lottery/gaming credit \$.00

SECTION 2 Additional Tax Bill Information for Adjoining Property

	Tax Bill 2	Tax Bill 3	Tax Bill 4	Tax Bill 5	Tax Bill 6
1 Number of acres of land (include decimals) ....	.	.	.	.	.
2 Assessed value of land .....	.00	.00	.00	.00	.00
3 Assessed value of improvements .....	.00	.00	.00	.00	.00
4 Net taxes without special assessments/charges ..	.00	.00	.00	.00	.00

SECTION 3 Closing Statement and Sale of Home Information

- 1 Date home was sold
- 2 Name of seller(s) as shown on closing statement
- 3 Type of seller(s) (*check only one box*) If box 3b is checked, answer 3b1 (and 3b2 when applicable)
 - a ☐ Self and/or spouse
 - b ☐ Self and/or spouse AND OTHERS
 - 3b1 Enter your ownership percentage _____ %
 - 3b2 If all of the other owner(s) occupied your home before it was sold, check box ☐
 - c ☐ Other If Other, fill in seller(s) type
- 4 Address of home sold
- 5 Property taxes allocated to seller(s) on closing statement \$.00
- 6 Selling price of home (do not include personal property items you sold with your home) \$.00
- 7 Expense of sale (commissions, advertising, attorney fees, etc.) \$.00
- 8 Adjusted basis of home sold (purchase price, improvements, etc.) \$.00

Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

Description	Page
<input type="checkbox"/> 1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	4
<input type="checkbox"/> 2 Sources of income reported on Line 8b of Schedule H note is attached	5
<input type="checkbox"/> 3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	7
<input type="checkbox"/> 4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____	7
<input type="checkbox"/> 5 Adjusted basis of car or truck reached zero using standard mileage rate	7
<input type="checkbox"/> 6 Car or truck expenses claimed using the actual expense method	7
<input type="checkbox"/> 7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached	7
<input type="checkbox"/> 8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	8
<input type="checkbox"/> 9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	6
<input type="checkbox"/> 10 Nontaxable repaid amounts note is attached	7
<input type="checkbox"/> 11 Very little or no household income note is attached	8
<input type="checkbox"/> 12 Ownership of property document is attached	8
<input type="checkbox"/> 13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached	8
<input type="checkbox"/> 14 Personal property tax bill is for a mobile home	8
<input type="checkbox"/> 15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	8
<input type="checkbox"/> 16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	9
<input type="checkbox"/> 17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner	9
<input type="checkbox"/> 18 Landlord will not sign rent certificate. Rent verification is attached	9
<input type="checkbox"/> 19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	9
<input type="checkbox"/> 20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	9
<input type="checkbox"/> 21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	10
<input type="checkbox"/> 22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached	10
<input type="checkbox"/> 23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	11
<input type="checkbox"/> 24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	11
<input type="checkbox"/> 25 Married but separated part of year: Required information is attached	11
<input type="checkbox"/> 26 Marriage took place during year: Required information is attached	12
<input type="checkbox"/> 27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	12
<input type="checkbox"/> 28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached	12
<input type="checkbox"/> 29 Spouse died during year: Date of death - ____ / ____ / 2005	12
<input type="checkbox"/> 30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return	—
<input type="checkbox"/> 31 Required notes and explanations in following data fields	—

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential

Election Campaign

L
A
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For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

▲ You must enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ► ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ►4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ►5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 18)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ►

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 20)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount (see page 22)

16a Pensions and annuities

16a

b Taxable amount (see page 22)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 24)

21 Other income. List type and amount (see page 24)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ►

Adjusted Gross Income

23 Educator expenses (see page 26)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page XX)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ►

32 IRA deduction (see page XX)

33 Student loan interest deduction (see page XX)

34 Tuition and fees deduction (see page XX)

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 35). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 37). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 54)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 54)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	

Refund

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you	73a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55	75	
76	Estimated tax penalty (see page 55)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Phone no. () <input type="text"/>	



SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2005

Attachment
Sequence No. **07**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

**Medical
and
Dental
Expenses**

Caution. Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see page A-2)

2 Enter amount from Form 1040, line 38 **2**

3 Multiply line 2 by 7.5% (.075)

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

**Taxes You
Paid**

(See
page A-2.)

5 State and local (**check only one box**):

a ☐ Income taxes, or

b ☐ General sales taxes (see page A-2) }

6 Real estate taxes (see page A-3)

7 Personal property taxes

8 Other taxes. List type and amount ▶

9 Add lines 5 through 8

**Interest
You Paid**

(See
page A-3.)

10 Home mortgage interest and points reported to you on Form 1098

11 Home mortgage interest not reported to you on Form 1098. If paid
to the person from whom you bought the home, see page A-4
and show that person's name, identifying no., and address ▶

Note.

Personal
interest is
not
deductible.

12 Points not reported to you on Form 1098. See page A-4
for special rules

13 Investment interest. Attach Form 4952 if required. (See
page A-4.)

14 Add lines 10 through 13

**Gifts to
Charity**

If you made a
gift and got a
benefit for it,
see page A-4.

15 Gifts by cash or check. If you made any gift of \$250 or
more, see page A-4

16 Other than by cash or check. If any gift of \$250 or more,
see page A-4. You **must** attach Form 8283 if over \$500

17 Carryover from prior year

18 Add lines 15 through 17

**Casualty and
Theft Losses**

19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)

**Job Expenses
and Most
Other
Miscellaneous
Deductions**

(See
page A-5.)

20 Unreimbursed employee expenses—job travel, union
dues, job education, etc. Attach Form 2106 or 2106-EZ
if required. (See page A-6.) ▶

21 Tax preparation fees

22 Other expenses—investment, safe deposit box, etc. List
type and amount ▶

23 Add lines 20 through 22

24 Enter amount from Form 1040, line 38 **24**

25 Multiply line 24 by 2% (.02)

26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-

**Other
Miscellaneous
Deductions**

27 Other—from list on page A-6. List type and amount ▶

**Total
Itemized
Deductions**

28 Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?

☐ **No.** Your deduction is not limited. Add the amounts in the far right column
for lines 4 through 27. Also, enter this amount on Form 1040, line 40. } ▶

☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter.

29 If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Ordinary DividendsAttachment
Sequence No. **08****Part I
Interest**(See page B-1
and the
instructions for
Form 1040,
line 8a.)

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

Note. If line 4 is over \$1,500, you must complete Part III.

**Part II
Ordinary
Dividends**(See page B-2
and the
instructions for
Form 1040,
line 9a.)

- 5** List name of payer ►

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6** Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ►

Note. If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign
Accounts
and Trusts**(See
page B-2.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.
- b** If "Yes," enter the name of the foreign country ►
- 8** During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

Yes No



**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. **09**

<p>A Principal business or profession, including product or service (see page C-2 of the instructions)</p>	<p>B Enter code from pages C-7, 8, & 9</p>
<p>C Business name. If no separate business name, leave blank.</p>	<p>D Employer ID number (EIN), if any</p>
<p>E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code</p>	
<p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►</p>	
<p>G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>H If you started or acquired this business during 2005, check here <input type="checkbox"/></p>	

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42 on page 2)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6		
7 Gross income. Add lines 5 and 6	7		

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			18 Office expense	18		
9 Car and truck expenses (see page C-3)	9			19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see page C-5):	20a		
11 Contract labor (see page C-4)	11			a Vehicles, machinery, and equipment	20b		
12 Depletion	12			b Other business property	21		
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13			21 Repairs and maintenance	22		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	23		
15 Insurance (other than health)	15			23 Taxes and licenses	24		
16 Interest:				24 Travel, meals, and entertainment:	24a		
a Mortgage (paid to banks, etc.)	16a			a Travel	24b		
b Other	16b			b Deductible meals and entertainment (see page C-5)	25		
17 Legal and professional services	17			25 Utilities	26		
				26 Wages (less employment credits)	27		
				27 Other expenses (from line 48 on page 2)			
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28						
29 Tentative profit (loss). Subtract line 28 from line 7	29						
30 Expenses for business use of your home. Attach Form 8829	30						
31 Net profit or (loss). Subtract line 30 from line 29.	31						
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.							
• If a loss, you must go to line 32.							
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).							
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.							
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.							
				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

Part III	Cost of Goods Sold (see page C-6)
-----------------	--

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35		
-----------	---	-----------	--	--

36	Purchases less cost of items withdrawn for personal use	36		
-----------	---	-----------	--	--

37	Cost of labor. Do not include any amounts paid to yourself	37		
-----------	--	-----------	--	--

38	Materials and supplies	38		
----	----------------------------------	----	--	--

39	Other costs	39		
-----------	-----------------------	-----------	--	--

40	Add lines 35 through 39	40		
----	-------------------------	----	--	--

41	Inventory at end of year	41		
----	--------------------------	----	--	--

42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . .	42
-----------	---	-----------

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If “Yes,” is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48 Total other expenses. Enter here and on page 1, line 27
48

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

2005

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

1	List the type and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A		• 14 days or	A		
B		• 10% of the total days rented at fair rental value?	B		
C		(See page E-3.)	C		

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-4).	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-4)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198	22			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26			

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Social security number of person
with self-employment income ▶

Who Must File Schedule SE

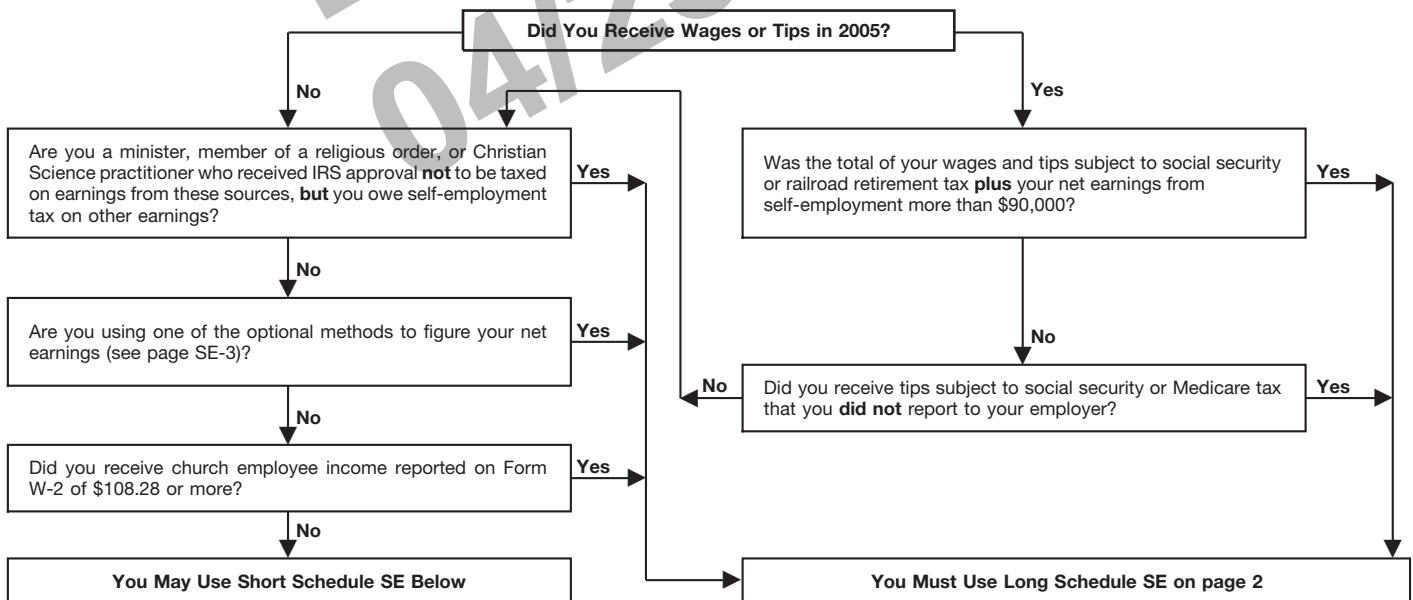
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A—Short Schedule SE. **Caution.** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report		
3	Combine lines 1 and 2		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶		
5	Self-employment tax. If the amount on line 4 is: • \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6	

Expenses for Business Use of Your Home

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **See separate instructions.**

Name(s) of proprietor(s)

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<p>• For daycare facilities not used exclusively for business, also complete lines 4–6.</p> <p>• All others, skip lines 4–6 and enter the amount from line 3 on line 7.</p>			
4	Multiply days used for daycare during year by hours used per day	4	h r.
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	8,760 h r.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.	7	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions. See instructions for columns (a) and (b) before completing lines 9–20.	8	
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11.	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13.	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Repairs and maintenance	18	
19	Utilities	19	
20	Other expenses (see instructions)	20	
21	Add lines 16 through 20	21	
22	Multiply line 21, column (b) by line 7	22	
23	Carryover of operating expenses from 2004 Form 8829, line 41	23	
24	Add line 21 in column (a), line 22, and line 23	24	
25	Allowable operating expenses. Enter the smaller of line 15 or line 24	25	
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15.	26	
27	Excess casualty losses (see instructions)	27	
28	Depreciation of your home from Part III below	28	
29	Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42	29	
30	Add lines 27 through 29	30	
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	31	
32	Add lines 14, 25, and 31	32	
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684 , Section B.	33	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►	34	

Part III Depreciation of Your Home

35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35	
36	Value of land included on line 35	36	
37	Basis of building. Subtract line 36 from line 35	37	
38	Business basis of building. Multiply line 37 by line 7	38	
39	Depreciation percentage (see instructions)	39	%
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	

Part IV Carryover of Unallowed Expenses to 2006

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$105,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$420,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty Zone property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty Zone listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2005 tax year (see instructions):					
43 Amortization of costs that began before your 2005 tax year.				43	
44 Total. Add amounts in column (f). See the instructions for where to report.				44	

